

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel. 847.318.7575
Fax. 847.318.7588

RECORDATION NO. 24446-E FILED

SEP 13 '06 4-00 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

September 11, 2006

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement, dated August 21, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Commission under Recordation Number 24446.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Tyson Foods, Inc.
800 Stevensport Drive
Dakota Dunes, SD 57049

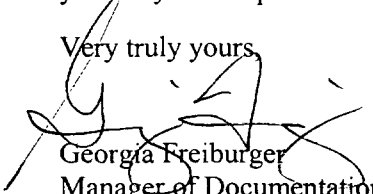
A description of the railroad equipment covered by the enclosed document is twenty-six (26) 4750 cu. ft. covered hopper cars with NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: **Memorandum of Lease**

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5387. Thank you for your cooperation in this matter.

Very truly yours,


Georgia Freiburger
Manager of Documentation

Enclosures

(TYFO014)

ASSGN. NO.: TYFO014

MEMORANDUM OF LEASE SEP 13 '06 4:00 PM

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 21st day of August, 2006, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and TYSON FOODS, INC, a Delaware corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of March 24, 2003, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 13 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of April 25, 2006, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By:

Name: RICHARD F. SEYMOUR
Vice President Sales & Marketing

By:

Name:

Title:

Susan GrokulskaSUSAN GROKULSKYMGR. OF DOCUMENTATIONExecuted on this 21st day of August, 2006.

[CORPORATE SEAL]

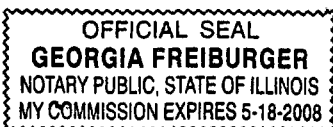
STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 21st day of August, 2006

Notary Public

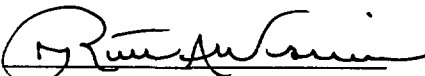
My Commission Expires:

5-2008
(Notary Public)

LESSEE:

TYSON FOODS, INC.

ATTEST:

By: 

Name: Ruth Ann Wisener

Title: VP Investor Relations & Asst. Secretary

By: _____

Name: _____

Title: _____

Executed on this 7th day of AUGUST, 2006.

[CORPORATE SEAL]

STATE OF ARKANSAS

COUNTY OF WASHINGTON

I, VECKIE TRAMMEL, a Notary Public of the County and State aforesaid, certify that RUTH ANN WISENER personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 7th day of AUGUST, 2006.


Notary Public

Commission Expires:

05-01-2010 (Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

- I. NUMBER OF CARS: Twenty-six (26)
- II. DESCRIPTION OF CARS: Covered hopper cars loading to 263,000 or 268,000 lbs., 4750 cu. ft. capacity or greater, 1979 built.
- III. CAR NUMBERS:
- | | |
|------|--------|
| NDYX | 821618 |
| NDYX | 824317 |
| NDYX | 826154 |
| NDYX | 826163 |
| NDYX | 827418 |
| NDYX | 827552 |
| NDYX | 827656 |
| NDYX | 827684 |
| NDYX | 827832 |
| NDYX | 827852 |
| NDYX | 827860 |
| NDYX | 828496 |
| NDYX | 828498 |
| NDYX | 828499 |
| NDYX | 828910 |
| NDYX | 829476 |
| NDYX | 830130 |
| NDYX | 832125 |
| NDYX | 832465 |
| NDYX | 832579 |
| NDYX | 832615 |
| NDYX | 832618 |
| NDYX | 832635 |
| NDYX | 832649 |
| NDYX | 832667 |
| NDYX | 832710 |